

# EXHIBIT 8

Sarah Kelly-Kilgore  
Direct Dial: (213) 334-7065  
SKellyKilgore@GGTrialLaw.com

May 28, 2021

**VIA E-MAIL: mkibler@kfc.law**

Michael D. Kibler  
Kibler Fowler & Cave LLP  
11100 Santa Monica Boulevard  
Suite 360  
Los Angeles, CA 90025

**Re: PricewaterhouseCoopers LLP's Compliance with Rule 2004 Subpoena**

Dear Mr. Kibler:

I write in response to your letter of May 21, 2021. While your letter mischaracterizes the tone and content of our prior meet-and-confer efforts, including the telephone conference in which you and I both participated on May 18, 2021, most notable is the letter's failure to make *any* commitment to provide the materials that the Trust has now requested on multiple occasions.

The question I put to you during our call, which you have yet to answer, is simple: Does PwC commit to providing a list of its contracts with PG&E during the relevant time period?

As discussed, this question is fundamental to determining whether further meet-and-confer efforts could be productive. Indeed, as your letter notes, if PwC provides a list of its contracts with PG&E during the relevant time period, the parties could use such list to attempt to "reach some agreements and narrow the scope of disputes." It is unreasonable to suggest that your demands for additional meet-and-confer efforts are made for any purpose other than delay when you and your client refuse to answer such a straightforward question.

Moreover, your letter provides no certainty as to whether your client will produce PwC Contracts<sup>1</sup> for work on PSPS and CWSP in the period before 2019. Indeed, your letter fails even to acknowledge that PwC's work on PSPS and CWSP began no later than spring 2018, contrary to the prior representations from your co-counsel for PwC. *See, e.g.*, PGE-BK-2-0000244518 (email exchange between PwC and PG&E dated March 19 through 26, 2018 discussing CWSP work); PGE-BK-TAR-0001660351 (email between PwC and PG&E dated May 1, 2018).

---

<sup>1</sup> Unless otherwise stated, capitalized terms use the same definitions set forth in our letter of April 30, 2021.

Michael D. Kibler  
May 28, 2021  
Page 2

discussing PSPS work and, specifically, PwC's comments on preparation and execution of PSPS).

Finally, your letter provides no commitment as to whether your client will produce PwC Deliverables relating to the contracts at issue, including those directly relevant to the following categories of work: CWSP, PSPS, EPC CC, and the GRC. At the very least, a good-faith discovery effort would require your client to review such PwC Deliverables and state with specificity which documents it will produce. You appear unwilling to do even that much.

Please let me know by close of business on June 1, 2021 whether PwC will provide the above-requested materials and begin producing documents prior to the June 7, 2021 deadline set forth in our letter of April 30, 2021. While we are prepared to consider reasonable extensions of the production schedule once production of contracts and deliverables is well underway, we request completion of your production of PwC Contracts no later than June 15, 2021, with completion of your production of PwC Deliverables within thirty (30) days thereafter.

We look forward to your response and, in the meantime, reserve all rights.

Very truly yours,



Sarah Kelly-Kilgore

SKK:CVQ

cc: Brian C. Walsh  
Matthew J. Cave  
Wayne R. Gross  
Evan C. Borges  
Colin V. Quinlan